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Elliott, Robinson & Company, LLP 2001 FEB 26 A 11:12
CERTIFIED PUBLIC ACCOUNTANTS

February 16, 2001

Nicholas Ebinger
Reports Analysis
Federal Elections Commission
999 Street NW
Washington DC 20463

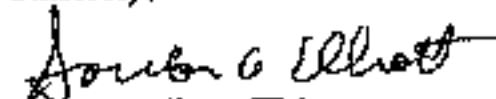
Rely On Your Beliefs Fund
C00344648

Enclosed please find the amended return for the October quarterly report. From your letter dated February 7, 20001 you indicated three issues that needed resolved we have done so in the amended return.

1. We have added the office sought to all contributions. We had inadvertently omitted these but on later requests have added them to our reports.
2. The debt retirement payment to Phil Kline should have indicated Primary 2000. Per telephone conference earlier this week with Jeff Shore we have left it reported on Line 23 and added Primary 2000.
3. An In-Kind contribution to Don Sherwood PA 10 House candidate was moved from Line 21 to Line 23. Your letter only suggest for future reporting, however, since the report was to be amended we adjusted anyhow.

If you have any further questions please do not hesitate to contact Jeff Shore or myself.

Sincerely,



Gordon Elliott, CPA
Treasurer

Enclosures